

**SOUTHERN LYON COUNTY UNIFIED SCHOOL DISTRICT NUMBER 252**

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT**

**June 30, 2015**

**Southern Lyon County Unified School District Number 252**

**TABLE OF CONTENTS**

June 30, 2015

	<u>Statement</u>	<u>Page</u>
<b>Independent Auditor's Report</b>		1
<b>Financial Statement</b>		
Summary Statement of Receipts, Expenditures and Unencumbered Cash	1	3
<b>Notes to Financial Statements</b>		5
<b>Regulatory Basis Supplementary Information</b>	<u>Schedule</u>	
Summary of Expenditures – Actual and Budget	1	13
General Funds		
Schedule of Receipts and Expenditures - Actual and Budget	2	15
Special Purpose Funds		
Schedule of Receipts and Expenditures - Actual and Budget	2	21
Bond and Interest Funds		
Schedule of Receipts and Expenditures - Actual and Budget	2	36
Agency Funds		
Schedule of Receipts and Disbursements	3	37
District Activity Funds		
Schedule of Cash Receipts, Expenditures and Unencumbered Cash	4	39
Related Municipal Entity		
Schedule of Receipts and Expenditures - Actual and Budget	5	40

## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Southern Lyon County Unified School District Number 252  
Hartford, Kansas

### Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2015 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinions

#### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note C of the financial statement, the financial statement is prepared by Southern Lyon County Unified School District Number 252 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Southern Lyon County Unified School District Number 252 as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Southern Lyon County Unified School District Number 252 as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note C.

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3, 4, 5 and 6 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

***Prior Year Comparative***

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we have rendered an unmodified opinion dated November 30, 2015. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used into prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note C.

*Agler & Gaeddert, Chartered*

Agler & Gaeddert, Chartered  
November 30, 2015

# Southern Lyon County Unified School District Number 252

## SUMMARY OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH For the Year Ended June 30, 2015

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 0	\$ 0
Supplemental general	83,878	0
<b>Special revenue funds</b>		
At risk (4 yr old)	7,846	0
At risk (K-12)	0	0
Capital outlay	569,592	0
Driver training	13,852	0
Food service	18,722	0
Professional development	38,041	0
Special education	248,265	0
Vocational education	16,432	0
KPERs special retirement contribution	0	0
Contingency reserve	202,141	0
Textbook & student materials revolving	83,970	0
Title I	0	0
Title II-A Teacher Quality	0	0
Other grants	0	0
District activity funds	24,224	0
<b>Bond and Interest Funds</b>		
Bond and interest	<u>847,531</u>	<u>0</u>
Total primary government	2,154,494	0
<b>Component Unit</b>		
Southern Lyon County Education Foundation	105,939	0
U.S.D. #252 Southern Lyon County		
Recreation Commission	<u>31,080</u>	<u>0</u>
Total reporting entity (excluding agency funds)	<u>\$ 2,291,513</u>	<u>\$ 0</u>
<b>Composition of ending cash</b>		
<b>Demand deposits</b>		
Hartford State Bank, Hartford, Kansas		\$ 1,087,374
Recreation Commission		32,925
<b>Time deposits</b>		
Hartford State Bank, Hartford, Kansas		38,406
Olpe State Bank, Olpe, Kansas		1,140,066

The accompanying notes are an integral part of this statement.

**Statement 1**

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 3,936,359	\$ 3,936,359	\$ 0	\$ 5,842	\$ 5,842
1,266,373	1,350,251	0	29,870	29,870
33,500	41,162	184	0	184
282,737	282,737	0	0	0
460,303	175,881	854,014	84,728	938,742
7,259	8,066	13,045	0	13,045
326,789	330,089	15,422	2,438	17,860
6,500	12,388	32,153	2,308	34,461
726,644	777,376	197,533	0	197,533
47,667	45,771	18,328	0	18,328
302,136	302,136	0	0	0
2,500	2,674	201,967	0	201,967
104,178	92,990	95,158	15,077	110,235
66,941	66,941	0	0	0
17,263	17,263	0	0	0
46,843	46,843	0	20	20
165,452	150,038	39,638	0	39,638
<u>978,931</u>	<u>825,881</u>	<u>1,000,581</u>	<u>0</u>	<u>1,000,581</u>
8,778,375	8,464,846	2,468,023	140,283	2,608,306
101,732	64,820	142,851	0	142,851
<u>42,569</u>	<u>40,724</u>	<u>32,925</u>	<u>0</u>	<u>32,925</u>
<u>\$ 8,922,676</u>	<u>\$ 8,570,390</u>	<u>\$ 2,643,799</u>	<u>\$ 140,283</u>	<u>\$ 2,784,082</u>

**Composition of ending cash - continued****Certificate of deposits**

Hartford State Bank, Hartford, Kansas	\$ 200,000
Olpe State Bank, Olpe, Kansas	200,000
Southern Lyon County Education Foundation	<u>142,851</u>
Total cash	2,841,622
Agency funds per Schedule 3	<u>(57,540)</u>

**Total reporting entity (excluding agency funds)** \$ 2,784,082

## **Southern Lyon County Unified School District Number 252**

### **NOTES TO FINANCIAL STATEMENT**

June 30, 2015

#### **NOTE A. MUNICIPAL REPORTING ENTITY**

The Southern Lyon County Unified School District Number 252 is a municipal corporation governed by an elected seven member board. This financial statement presents the Southern Lyon County Unified School District Number 252 (the municipality) and its related municipal entities which follow.

Southern Lyon County Education Foundation - The Foundation provides scholarships to student of the District.

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928

#### **NOTE B. REGULATORY BASIS FUND TYPES**

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Funds** – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District does not have any business funds.

**Trust fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

**Agency fund** – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

#### **NOTE C. BASIS OF ACCOUNTING**

*Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America* - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

## **Southern Lyon County Unified School District Number 252**

### **NOTES TO FINANCIAL STATEMENT**

June 30, 2015

#### **NOTE C. BASIS OF ACCOUNTING - continued**

Southern Lyon County Unified School District Number 252 has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

#### **NOTE D. BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

**Adjustment to Comply with Legal Max** – Unified school district's use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The district's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

**Adjustment for Qualifying Budget Credits** – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trusts funds, and the following special purpose funds:

**Contingency reserve**  
**Textbook & student material revolving**  
**Title I**

**Title II-A Teacher Quality**  
**Other grants**

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.



## **Southern Lyon County Unified School District Number 252**

### **NOTES TO FINANCIAL STATEMENT**

June 30, 2015

#### **NOTE E. DEPOSITS AND INVESTMENTS**

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the District or in an adjoining the District if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rates of the District's investments (if any) is noted.

*Concentration of credit risk* - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District has no investments other than money markets and certificates of deposit.

*Custodial credit risk – deposits*: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2015.

At June 30, 2015, the carrying amount of the District's bank deposits was \$2,822,797 (which excludes recreation commission) and the bank balance was \$2,869,490. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$2,369,490 was collateralized with securities held by the pledging financial institution's agents in the District's name.

*Custodial credit risk – investments*: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The District had no such investments at year end.

At June 30, 2015, the carrying amount of the Southern Lyon County Educational Foundation's bank deposits was \$142,851 and the bank balance was \$142,851. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$142,851 was covered by federal depository insurance.

At June 30, 2015, the carrying amount of the Recreation Commission's bank deposits was \$32,925 and the bank balance was \$33,219. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$33,219 was covered by federal depository insurance.

#### **NOTE F. IN-SUBSTANCE PAYMENTS**

The District received \$203,491 subsequent to June 30, 2015 and is required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

**Southern Lyon County Unified School District Number 252**

**NOTES TO FINANCIAL STATEMENT**

June 30, 2015

**NOTE G. LONG-TERM DEBT**

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds:				
Refunding, Series 2003	2.00% - 3.75%	07/01/2003	2,585,000	09/01/2016
Refunding, Series 2005	3.00% - 5.00%	08/01/2005	4,550,000	09/01/2019
Capital Leases Payable				
Apple computers	1.9%	04/23/2012	522,205	04/23/2016
Flint Hills Bank	2.5%	12/19/2012	475,000	06/15/2017

	<u>Balance July 1,</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance June 30,</u>	<u>Interest Paid</u>
General obligation bonds:					
Refunding, Series 2003	\$ 555,000	\$ 0	\$ 260,000	\$ 295,000	\$ 14,607
Refunding, Series 2005	2,860,000	0	450,000	2,410,000	101,273
Capital Leases:					
Apple computer	194,699	0	96,433	98,266	3,699
Flint Hills Bank	288,267	0	93,759	194,508	7,209
Total long-term debt	\$ 3,897,966	\$ 0	\$ 900,192	\$ 2,997,774	\$ 126,788

<u>Year</u>	<u>General Obligation</u>		<u>Apple Computers</u>		<u>Flint Hills Bank</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2016	\$ 755,000	\$ 86,888	\$ 98,266	\$ 1,867	\$ 96,089	\$ 4,878
2017	525,000	63,781	0	0	98,505	2,463
2018	525,000	44,218	0	0	0	0
2019	550,000	23,925	0	0	0	0
2020	350,000	6,738	0	0	0	0
	<u>\$ 2,705,000</u>	<u>\$ 225,550</u>	<u>\$ 98,266</u>	<u>\$ 1,867</u>	<u>\$ 194,594</u>	<u>\$ 7,341</u>

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2015, the statutory limit for the District was \$5,314,100 and the District had a debt margin of \$2,609,100. The outstanding bond principal represents 7.13% of the District Valuation.

**Southern Lyon County Unified School District Number 252**

**NOTES TO FINANCIAL STATEMENT**

June 30, 2015

**NOTE H. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	At Risk (4 yr old)	K.S.A. 72-6428	\$ 25,000
General	At Risk (K-12)	K.S.A. 72-6428	282,737
General	Professional development	K.S.A. 72-6428	2,500
General	Special education	K.S.A. 72-6428	598,000
General	Vocational education	K.S.A. 72-6428	27,500
General	Food Service	K.S.A. 72-6428	45,000
General	Contingency	K.S.A. 72-6428	2,500
Supplemental general	Professional development	K.S.A. 72-6433	4,000
Supplemental general	Food Service	K.S.A. 72-6433	30,000
Supplemental general	Special education	K.S.A. 72-6433	116,766
Supplemental general	Vocational education	K.S.A. 72-6433	14,500
Supplemental general	At Risk (4 yr old)	K.S.A. 72-6433	8,500

**NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

**Group Health Insurance:** As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. The District pays the insurance premium for a single employee at the Plan 1 single premium amount, and at the Plan 1 employee spouse premium amount for married employees. During the year ended June 30, 2015, nine retirees participated in this plan and the District paid \$66,000 in premiums for these retirees. The District estimates, based upon current numbers of retirees, that the amounts to be paid under this plan for June 30, 2016, 2017, 2018 and 2019 will be \$24,186, \$6,650, \$2,100 and \$0 respectively

**Other Post Employment Benefits:** As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

**Operating leases:** The District has an operating lease for internet services starting in year ended June 30, 2015 in the amount of \$3,600 per month. Under the lease the District paid \$43,200 for year ended June 30, 2015 and will pay \$7,200 for the year ending June 30, 2016.

**Compensated Absences:** The District's policies regarding vacation and sick pay permit full-time classified employees to earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off and vacation time may not be carried over to another fiscal year. Two personal days will be accorded for each employee per year. One personal day may be carried forward into the following year for a maximum of three days. Unused personal days will be reimbursed at the rate of \$50 per day for certified and \$34 per day for classified up to 2 days. Current year payouts for excess personal leave totaled \$1,386. Sick leave, for all employees, may be accumulated up to a total accumulation of 65 days. Specific guidelines apply to sick leave days earned based on length of service with the District and term of the employee's contract. In the event of death for non-certified employees, accumulated sick leave is lost.

# Southern Lyon County Unified School District Number 252

## NOTES TO FINANCIAL STATEMENT

June 30, 2015

### NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS – *continued*

In the event of retirement under KPERS sick leave is paid out at \$50 per day for certified employees and \$34 per day for classified employees for each day of their accumulated sick leave up to a maximum of 65 days. In the event of separation, for those with more than 10 years of service, employees will receive \$15 per day for certified employees and \$10 per day for classified employees for their unused sick leave up to a maximum of 65 days. Current year payouts for sick leave held at separation of service date was \$6,500.

Changes in long-term obligations, other than debt, for the year ended June 30, 2015, are as follows:

	Balance July 1,	Net Change	Balance June 30,
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Compensated absences	\$ 77,672	\$ (3,316)	\$ 74,356

***Flexible Benefit Plan (I.R.C. Section 125):*** The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan.

### NOTE J. DEFINED BENEFIT PENSION PLAN

***Plan description*** - The Southern Lyon County Unified School District Number 252 participates in the Kansas Public Employees Retirement System (KPERS) which is a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

***Funding policy*** - KSA 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is Tier 1 or Tier 2 member. The Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary until January 1, 2015 when the rate increased to 6% for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

***Net Pension Liability*** - The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability as of June 30, 2014 to be \$4,427,946. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

### NOTE K. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the last three fiscal years.

**Southern Lyon County Unified School District Number 252**

**NOTES TO FINANCIAL STATEMENT**

June 30, 2015

**NOTE L. OTHER INFORMATION**

***Reimbursed Expenses:*** The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

***Ad valorem tax revenues:*** The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20<sup>th</sup>, and distributed to the District by January 20. The second half is due May 10<sup>th</sup> and distributed to the District by June 5. The District Treasurer draws other available funds from the County Treasurer at designated times throughout the year.

***Related Party Transactions:*** During the year ended the District had two related party type transactions; 1) The Company of one board member bid on the removal of trees damaged during storms and was approved for the work at a cost of \$628 and 2) one of the board members is also vice-president at one of the banks the District uses .

***Compliance with Kansas Statutes:*** The District is not aware of any statutory violations during the period covered by the audit.

**NOTE M. SUBSEQUENT EVENTS**

***Subsequent Events:*** The District evaluated subsequent events through November 30, 2015, the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

**Southern Lyon County Unified School District Number 252**

**NOTES TO FINANCIAL STATEMENT**

June 30, 2015

**REQUIRED STATUTORY  
SUPPLEMENTARY INFORMATION**

**Southern Lyon County Unified School District Number 252**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**(Budgeted Funds Only)**  
**For the Year Ended June 30, 2015**

	<u>Certified Budget</u>	<u>Adjustment To Comply With Legal Max *</u>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 4,072,334	\$ (135,975)
Supplemental general	1,394,385	0
<b>Special revenue funds</b>		
At risk (4 yr old)	41,346	0
At risk (K-12)	345,000	0
Capital outlay	975,302	0
Driver training	20,702	0
Food service	325,323	0
Professional development	44,541	0
Special education	1,025,701	0
Vocational education	98,749	0
KPERS special retirement contribution	385,141	0
<b>Debt service fund</b>		
Bond and interest	825,881	0
<b>Component Unit</b>		
Recreation Commission	76,714	0

See Independent Auditor's Report.

**Schedule 1**

<u>Adjustment for Qualifying Budget Credits *</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
\$ 0	\$ 3,936,359	\$ 3,936,359	\$ 0
0	1,394,385	1,350,251	(44,134)
0	41,346	41,162	(184)
0	345,000	282,737	(62,263)
0	975,302	175,881	(799,421)
0	20,702	8,066	(12,636)
14,823	340,146	330,089	(10,057)
0	44,541	12,388	(32,153)
0	1,025,701	777,376	(248,325)
0	98,749	45,771	(52,978)
0	385,141	302,136	(83,005)
0	825,881	825,881	0
0	76,714	40,724	(35,990)



**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		<b>2015</b>		<b>Variance Over (Under)</b>	
	<b>2014 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Ad valorem tax	\$ 664,715	\$ 0	\$ 0	\$ 0	
Delinquent tax	4,864	0	0	0	
<b>County sources</b>					
In lieu of taxes	2,033	0	545	(545)	
<b>State sources</b>					
Equalization aid	2,762,235	3,396,890	3,465,769	(68,879)	
Mineral production tax	11,664	11,830	8,500	3,330	
Special education aid	579,667	527,639	597,520	(69,881)	
<b>Total cash receipts</b>	<b>4,025,178</b>	<b>3,936,359</b>	<b>\$ 4,072,334</b>	<b>\$ (135,975)</b>	
<b>Instruction</b>					
<b>Salaries</b>					
Certified	1,032,100	1,073,883	\$ 1,075,531	\$ (1,648)	
<b>Employee benefits</b>					
Insurance	231,560	259,012	255,000	4,012	
Social security	130,139	125,249	153,200	(27,951)	
Other	22,482	21,453	9,402	12,051	
<b>Supplies</b>					
General supplemental	26,839	36,901	35,000	1,901	
Supplies (technology related)	9,242	5,480	8,407	(2,927)	
Miscellaneous	3,826	2,748	0	2,748	
Property (equipment & furnishings)	10,548	2,340	60,000	(57,660)	
Other	60,660	44,296	2,500	41,796	
<b>Student support services</b>					
<b>Salaries</b>					
Certified	94,530	91,953	106,574	(14,621)	
Non-certified	107,485	93,639	107,502	(13,863)	
<b>Employee benefits</b>					
Insurance	29,778	24,596	22,500	2,096	
Social security	14,244	13,236	14,244	(1,008)	
Other	16,866	16,284	16,852	(568)	

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014 Actual	2015		Variance Over (Under)
		Actual	Budget	
<b>Expenditures - continued</b>				
<b>Student support services-continued</b>				
Other purchased services	\$ 7,809	\$ 8,847	\$ 8,786	\$ 61
Supplies	3,429	2,475	3,246	(771)
Other	1,116	875	0	875
<b>Instructional support staff</b>				
Other	758	1,000	100	900
Supplies				
Books and periodicals	3,351	17	3,351	(3,334)
<b>General administration</b>				
Salaries				
Certified	91,529	92,689	92,500	189
Non-certified	16,825	18,316	16,825	1,491
Employee benefits				
Insurance	18,662	19,418	18,662	756
Social security	8,335	8,498	8,335	163
Other	721	2,123	721	1,402
Purchased professional and technical services	12,069	701	610	91
Purchased property services	180	2,071	180	1,891
Other purchased services				
Communications	5,790	4,058	5,790	(1,732)
Supplies	10,816	9,709	9,635	74
Other	2,587	547	100	447
<b>School administration</b>				
Salaries				
Certified	139,109	144,425	142,000	2,425
Non-certified	43,181	44,580	55,250	(10,670)
Employee benefits				
Insurance	21,966	22,938	13,500	9,438
Social security	13,033	13,655	13,250	405
Other	4,653	2,175	100	2,075
Purchased property services	13,141	12,786	13,141	(355)
Other purchased services				
Communications	13,352	8,602	12,500	(3,898)
Supplies	3,386	3,031	3,386	(355)
Other	597	931	100	831

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014 Actual	2015		Variance Over (Under)
		Actual	Budget	
<b>Expenditures - continued</b>				
<b>Operations and maintenance</b>				
Salaries				
Non-certified	\$ 184,723	\$ 175,944	\$ 185,700	\$ (9,756)
Employee benefits				
Insurance	27,422	25,106	29,280	(4,174)
Social security	13,777	13,146	13,850	(704)
Other	7,075	7,287	150	7,137
Purchased property services				
Water/sewer	33,964	35,846	33,964	1,882
Repairs and maintenance	5,337	4,872	5,336	(464)
Other purchased services				
Insurance	46,890	46,020	46,891	(871)
Supplies				
General supplies	603	614	603	11
Energy				
Heating	28,373	22,720	44,000	(21,280)
Electricity	70,911	76,341	72,500	3,841
Motor fuel	5,078	3,448	5,278	(1,830)
Other	14,961	12,767	250	12,517
Miscellaneous supplies	882	591	150	441
Property	4,582	4,011	150	3,861
<b>Student Transportation Services</b>				
Salaries				
Non-certified	0	0	11,500	(11,500)
Other	0	0	4	(4)
<b>Vehicle Operating Services</b>				
Salaries				
Non-certified	91,829	94,502	81,800	12,702
Employee benefits				
Insurance	27,658	34,047	35,136	(1,089)
Social security	5,904	6,072	6,200	(128)
Other	3,591	2,106	150	1,956
Other purchased services				
Insurance	7,463	12,000	7,463	4,537
Motor fuel	39,713	30,550	48,000	(17,450)
Equipment	0	0	22,500	(22,500)
Other	18,836	22,145	150	21,995

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014 Actual	2015		Variance Over (Under)
		Actual	Budget	
<b>Expenditures - continued</b>				
<b>Other supplemental service</b>				
Salaries				
Non-certified	\$ 54,019	\$ 65,365	\$ 54,020	\$ 11,345
Employee benefits				
Insurance	8,958	17,591	11,712	5,879
Social Security	3,786	4,440	3,787	653
Other	30	54	30	24
<b>Operating transfers</b>				
Food Service	13,000	45,000	35,000	10,000
Professional development	12,000	2,500	2,500	0
Special education	654,667	598,000	598,000	0
Vocational education	55,000	27,500	55,000	(27,500)
Contingency reserve	0	2,500	2,500	0
At risk (4 yr old)	27,000	25,000	25,000	0
At risk (K-12)	330,452	282,737	345,000	(62,263)
<b>Adjustment to comply   with legal max</b>	0	0	(135,975)	135,975
<b>Total expenditures</b>	<b>4,025,178</b>	<b>3,936,359</b>	<b>\$ 3,936,359</b>	<b>\$ 0</b>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2b**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		<b>2015</b>		<b>Variance Over (Under)</b>	
	<b>2014 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Ad valorem tax	\$ 922,022	\$ 711,900	\$ 666,667	\$ 45,233	
Delinquent tax	9,854	9,150	4,714	4,436	
<b>County sources</b>					
Motor vehicle tax	94,890	97,738	81,676	16,062	
Recreational vehicle tax	2,042	1,873	2,360	(487)	
In lieu of taxes	2,628	2,813	683	2,130	
<b>State sources</b>					
Supplemental state aid	390,699	440,225	554,407	(114,182)	
<b>Reimbursements</b>	<u>0</u>	<u>2,674</u>	<u>0</u>	<u>2,674</u>	
Total cash receipts	<u>1,422,135</u>	<u>1,266,373</u>	<u>\$ 1,310,507</u>	<u>\$ (44,134)</u>	
<b>Expenditures</b>					
<b>Instruction</b>					
Salaries					
Certified	673,314	668,065	\$ 739,643	\$ (71,578)	
Employee benefits					
Insurance	42,554	26,620	52,554	(25,934)	
Purchased professional and technical services	55,518	62,080	55,518	6,562	
Supplies					
Teaching supplies	8,713	10,230	9,720	510	
Supplies (technology related)	5,004	15,301	6,500	8,801	
Property	180,774	233,589	155,250	78,339	
<b>Operations &amp; maintenance</b>					
Purchased property services					
Water/Sewer	0	2,600	0	2,600	
Repairs and maintenance	65,661	57,640	60,000	(2,360)	
Supplies					
General supplies	57,553	71,360	50,000	21,360	
Energy					
Heating	19,700	17,000	19,700	(2,700)	
Electricity	13,500	12,000	13,500	(1,500)	
<b>Vehicle operating services</b>					
Equipment	30,907	0	15,000	(15,000)	

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2b**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	2014 Actual	2015		Variance Over (Under)
		Actual	Budget	
<b>Expenditures - continued</b>				
<b>Operating transfers</b>				
Food service	\$ 12,000	\$ 30,000	\$ 25,000	\$ 5,000
Professional development	6,000	4,000	4,000	0
Special education	175,000	116,766	165,000	(48,234)
Vocational education	12,500	14,500	14,500	0
At risk (4 yr old)	10,250	8,500	8,500	0
<b>Total expenditures</b>	<u>1,368,948</u>	<u>1,350,251</u>	<u>\$ 1,394,385</u>	<u>\$ (44,134)</u>
Receipts over (under) expenditures	53,187	(83,878)		
Unencumbered cash (deficit), July 1	<u>30,691</u>	<u>83,878</u>		
Unencumbered cash (deficit), June 30	<u>\$ 83,878</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2c**

**SPECIAL PURPOSE FUNDS  
AT RISK (4 YR OLD)**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<b>2014 Actual</b>	<b>2015</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Other</b>				
Transfer from General	\$ 27,000	\$ 25,000	\$ 25,000	\$ 0
Transfer from Supplemental General	10,250	8,500	8,500	0
<b>Total cash receipts</b>	<b>37,250</b>	<b>33,500</b>	<b>\$ 33,500</b>	<b>\$ 0</b>
<b>Expenditures</b>				
Salaries				
Certified	33,108	34,732	\$ 33,500	\$ 1,232
Employee Benefits				
Insurance	3,145	3,826	5,119	(1,293)
Social Security	2,191	2,309	2,292	17
Other	228	29	235	(206)
Professional and Tech Services	0	266	0	266
Supplies				
General supplemental	0	0	100	(100)
Supplies	0	0	100	(100)
<b>Total expenditures</b>	<b>38,672</b>	<b>41,162</b>	<b>\$ 41,346</b>	<b>\$ (184)</b>
Receipts over (under) expenditures	(1,422)	(7,662)		
Unencumbered cash, July 1	9,268	7,846		
Unencumbered cash, June 30	\$ 7,846	\$ 184		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2d**

**SPECIAL PURPOSE FUNDS  
AT RISK (K-12)**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		<b>2015</b>		
	<b>2014</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over Over (Under)</b>
<b>Cash receipts</b>				
<b>Other</b>				
Transfer from General	\$ 330,452	\$ 282,737	\$ 345,000	\$ (62,263)
Total cash receipts	<u>330,452</u>	<u>282,737</u>	<u>\$ 345,000</u>	<u>\$ (62,263)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	199,914	151,154	\$ 208,253	\$ (57,099)
Employee benefits				
Insurance	22,524	23,087	22,852	235
Social security	13,840	13,135	14,890	(1,755)
Other	1,167	166	100	66
Purchased professional and technical services	0	2,580	0	2,580
Supplies				
General supplemental (teaching)	1,984	260	2,105	(1,845)
Supplies (technology related)	19,931	24,989	20,000	4,989
<b>Student Support Services</b>				
Salaries				
Non-certified	76,988	56,008	58,000	(1,992)
Employee benefits				
Insurance	12,164	7,925	13,500	(5,575)
Social security	5,200	3,391	5,300	(1,909)
Other	<u>64</u>	<u>42</u>	<u>0</u>	<u>42</u>
Total expenditures	<u>353,776</u>	<u>282,737</u>	<u>\$ 345,000</u>	<u>\$ (62,263)</u>
Receipts over (under) expenditures	(23,324)	0		
Unencumbered cash, July 1	<u>23,324</u>	<u>0</u>		
Unencumbered cash, June 30	\$ <u>0</u>	\$ <u>0</u>		

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252**

**Schedule 2e**

**SPECIAL PURPOSE FUNDS  
CAPITAL OUTLAY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		<b>2015</b>		
	<b>2014</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Ad valorem tax	\$ 286,535	\$ 302,957	\$ 282,996	\$ 19,961
Delinquent tax	2,633	2,952	1,459	1,493
Interest on idle funds	2,477	2,824	3,350	(526)
Other	176,091	88,963	25,000	63,963
<b>County sources</b>				
Motor vehicle tax	21,500	25,575	28,167	(2,592)
Recreational vehicle tax	460	483	814	(331)
In lieu of taxes	813	871	236	635
<b>State sources</b>				
Capital outlay state aid	0	35,334	63,769	(28,435)
<b>Federal sources</b>				
Other federal aid	0	344	1	343
<b>Total cash receipts</b>	<u>490,509</u>	<u>460,303</u>	<u>\$ 405,792</u>	<u>\$ 54,511</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Supplies - performance uniforms	0	26,552	\$ 62,500	\$ (35,948)
Supplies - technology software	0	8,715	150,000	(141,285)
Property	313,917	32,005	532,802	(500,797)
<b>Student support services</b>				
Property	47,760	34,806	125,000	(90,194)
<b>Operations and maintenance</b>				
Property	0	5,083	50,000	(44,917)
<b>Transportation</b>				
Property	0	57,000	50,000	7,000
<b>Facilities acquisition and construction services</b>				
Architect Services	0	4,000	0	4,000
Repair/Remodel	15,526	7,720	2,500	5,220
Outside contractors	6,531	0	2,500	(2,500)
<b>Total expenditures</b>	<u>383,734</u>	<u>175,881</u>	<u>\$ 975,302</u>	<u>\$ (799,421)</u>
Receipts over (under) expenditures	106,775	284,422		
Unencumbered cash, July 1	<u>462,817</u>	<u>569,592</u>		
Unencumbered cash, June 30	<u>\$ 569,592</u>	<u>\$ 854,014</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2f**

**SPECIAL PURPOSE FUNDS  
DRIVER TRAINING**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		<b>2015</b>		
	<b>2014</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Other	\$ 4,054	\$ 3,353	\$ 3,450	\$ (97)
<b>State sources</b>				
State safety aid	3,145	3,906	3,400	506
Total cash receipts	<u>7,199</u>	<u>7,259</u>	<u>\$ 6,850</u>	<u>\$ 409</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	0	0	\$ 8,747	\$ (8,747)
Employee benefits				
Insurance	1,240	5,846	1,465	4,381
Social security	95	426	310	116
Supplies				
General supplemental	70	85	105	(20)
Other	987	1,709	100	1,609
Property	0	0	9,725	(9,725)
<b>Vehicle operations, maintenance services</b>				
Motor fuel	0	0	250	(250)
Total expenditures	<u>2,392</u>	<u>8,066</u>	<u>\$ 20,702</u>	<u>\$ (12,636)</u>
Receipts over (under) expenditures	4,807	(807)		
Unencumbered cash, July 1	<u>9,045</u>	<u>13,852</u>		
Unencumbered cash, June 30	<u>\$ 13,852</u>	<u>\$ 13,045</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2g**

**SPECIAL PURPOSE FUNDS  
FOOD SERVICE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		<b>2015</b>		
	<b>2014</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over Over (Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Food service				
Food sales	\$ 98,034	\$ 100,361	\$ 85,538	\$ 14,823
Student sales - special milk	2,157	1,820	2,207	(387)
Student sales - snacks	2,189	2,104	2,239	(135)
Adult and student - non-reimbursable sales	5,351	4,372	3,497	875
Miscellaneous sales	1,313	1,318	1,010	308
Other	62	18	0	18
<b>State sources</b>				
School food assistance	2,657	2,525	2,395	130
<b>Federal sources</b>				
Child nutrition programs	141,516	139,271	149,715	(10,444)
<b>Other</b>				
Transfer from General	13,000	45,000	35,000	10,000
Transfer from Supplemental General	12,000	30,000	25,000	5,000
<b>Total cash receipts</b>	<u>278,279</u>	<u>326,789</u>	<u>\$ 306,601</u>	<u>\$ 20,188</u>
<b>Expenditures</b>				
<b>Food service operation</b>				
Salaries				
Non-certified	124,679	127,482	\$ 126,528	\$ 954
Employee benefits				
Insurance	30,373	33,666	32,500	1,166
Social security	8,831	8,901	8,831	70
Other	5,711	7,604	5,710	1,894
Other purchased services	1,579	5,841	100	5,741
Supplies				
Food and milk	143,313	127,535	143,312	(15,777)
Miscellaneous supplies	8,947	3,886	2,242	1,644
Property	3,539	13,314	6,000	7,314
Other	2,902	1,860	100	1,760
<b>Legal Fund Budget</b>	0	0	325,323	4,766
<b>Adjustment for Qualifying</b>				
<b>Budget Credits</b>	<u>0</u>	<u>0</u>	<u>14,823</u>	<u>(14,823)</u>
<b>Total expenditures</b>	<u>329,874</u>	<u>330,089</u>	<u>\$ 340,146</u>	<u>\$ (10,057)</u>
Receipts over (under) expenditures	(51,595)	(3,300)		
Unencumbered cash, July 1	<u>70,317</u>	<u>18,722</u>		
Unencumbered cash, June 30	\$ <u>18,722</u>	\$ <u>15,422</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2h**

**SPECIAL PURPOSE FUNDS  
PROFESSIONAL DEVELOPMENT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended June 30, 2015**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	<b>2014 Actual</b>	<b>2015</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Other</b>				
Transfer from General	12,000	2,500	2,500	0
Transfer from Supplemental General	6,000	4,000	4,000	0
<b>Total cash receipts</b>	<b>18,000</b>	<b>6,500</b>	<b>\$ 6,500</b>	<b>\$ 0</b>
<b>Expenditures</b>				
<b>Instructional support staff</b>				
Purchased professional and technical services	3,415	2,489	\$ 15,284	\$ (12,795)
Other purchased services	4,063	2,339	26,507	(24,168)
Supplies				
Books and periodicals	0	0	2,000	(2,000)
Technology Supplies	0	0	500	(500)
Miscellaneous Supplies	63	105	250	(145)
Other	6,175	7,455	0	7,455
<b>Total expenditures</b>	<b>13,716</b>	<b>12,388</b>	<b>\$ 44,541</b>	<b>\$ (32,153)</b>
Receipts over (under) expenditures	4,284	(5,888)		
Unencumbered cash, July 1	33,757	38,041		
Unencumbered cash, June 30	\$ 38,041	\$ 32,153		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2i**

**SPECIAL PURPOSE FUNDS  
SPECIAL EDUCATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		<b>2015</b>		<b>Variance Over (Under)</b>
	<b>2014 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Miscellaneous	\$ 23,744	\$ 11,878	\$ 14,436	\$ (2,558)
<b>Other</b>				
Transfer from General	654,667	598,000	598,000	0
Transfer from Supplemental General	175,000	116,766	165,000	(48,234)
Total cash receipts	<u>853,411</u>	<u>726,644</u>	<u>\$ 777,436</u>	<u>\$ (50,792)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	0	0	\$ 64,350	\$ (64,350)
Non-certified	120	0	28,500	(28,500)
Employee benefits				
Insurance	0	0	9,896	(9,896)
Social security			2,422	(2,422)
Other			305	(305)
Other purchased services				
Payment to special education coop				
Assessments	160,200	203,124	233,124	(30,000)
Flow through	504,859	459,925	470,671	(10,746)
Supplies				
General supplemental	0	0	750	(750)
Property				
Technology equipment	40	0	0	0
Equipment and furnishing	0	0	18,000	(18,000)
<b>Student support services</b>				
Salaries				
Certified	35,929	36,296	36,449	(153)
Employee benefits				
Insurance	5,521	5,843	5,856	(13)
Social Security	1,945	1,937	2,145	(208)
Other	192	23	206	(183)
Supplies	23	0	500	(500)
<b>Vehicle operating services</b>				
Salaries				
Non-certified	38,075	44,523	48,500	(3,977)
Employee benefits				
Insurance	0	0	11,712	(11,712)
Social Security	2,803	3,284	3,965	(681)
Other	980	2,081	100	1,981
Other purchased services				
Contracting of bus services	115	0	250	(250)
Insurance	3,500	3,826	3,500	326
Other purchased services	2,068	2,695	1,250	1,445

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2i**

**SPECIAL PURPOSE FUNDS  
SPECIAL EDUCATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended June 30, 2015**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	<b>2014 Actual</b>	<b>2015</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>Expenditures - continued</b>				
<b>Vehicle operating services - continued</b>				
Supplies				
Motor fuel	\$ 13,987	\$ 11,539	\$ 16,650	\$ (5,111)
Equipment	0	0	65,000	(65,000)
Other	0	435	100	335
<b>Vehicle services &amp; maintenance</b>				
Purchased property services	0	0	1,500	(1,500)
Other	1,419	1,845	0	1,845
<b>Total expenditures</b>	<b>771,776</b>	<b>777,376</b>	<b>\$ 1,025,701</b>	<b>\$ (248,325)</b>
<b>Receipts over (under) expenditures</b>	<b>81,635</b>	<b>(50,732)</b>		
<b>Unencumbered cash, July 1</b>	<b>166,630</b>	<b>248,265</b>		
<b>Unencumbered cash, June 30</b>	<b>\$ 248,265</b>	<b>\$ 197,533</b>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2j**

**SPECIAL PURPOSE FUNDS  
VOCATIONAL EDUCATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended June 30, 2015**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

		<b>2015</b>		<b>Variance Over (Under)</b>	
	<b>2014 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local Sources</b>					
Grant Reimbursement	\$ 0	\$ 1,425	\$ 0	\$ 1,425	
<b>State Sources</b>					
CTE Transportation Aid	558	4,242	12,817	(8,575)	
<b>Federal Sources</b>					
Carl Perkins	4,312	0	0	0	
<b>Other</b>					
Transfer from General	55,000	27,500	55,000	(27,500)	
Transfer from Supplemental General	<u>12,500</u>	<u>14,500</u>	<u>14,500</u>	<u>0</u>	
Total cash receipts	<u>72,370</u>	<u>47,667</u>	\$ <u>82,317</u>	\$ <u>(34,650)</u>	
<b>Expenditures</b>					
<b>Instruction</b>					
Salaries					
Certified	54,021	39,551	\$ 70,857	\$ (31,306)	
Employee benefits					
Insurance	0	0	11,712	(11,712)	
Social security	3,835	2,797	4,835	(2,038)	
Other	447	36	556	(520)	
Purchased professional and technical services	0	0	310	(310)	
Other	2,169	1,417	2,169	(752)	
Supplies					
General supplemental (teaching)	690	645	4,687	(4,042)	
Miscellaneous	3,829	1,146	0	1,146	
Property	3,806	0	3,623	(3,623)	
Other	<u>478</u>	<u>179</u>	<u>0</u>	<u>179</u>	
Total expenditures	<u>69,275</u>	<u>45,771</u>	\$ <u>98,749</u>	\$ <u>(52,978)</u>	
Receipts over (under) expenditures	3,095	1,896			
Unencumbered cash, July 1	<u>13,337</u>	<u>16,432</u>			
Unencumbered cash, June 30	\$ <u>16,432</u>	\$ <u>18,328</u>			

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2k**

**SPECIAL PURPOSE FUNDS  
KPERS SPECIAL RETIREMENT CONTRIBUTION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<b>2015</b>		<b>Variance Over (Under)</b>
	<b>2014 Actual</b>	<b>Actual      Budget</b>	
<b>Cash receipts</b>			
<b>State sources</b>			
KPERS	\$ 315,689	\$ 302,136    \$ 385,141	\$ (83,005)
<b>Expenditures</b>			
<b>Instruction</b>			
Employee benefits	210,421	201,077    \$ 255,587	\$ (54,510)
<b>Student support</b>			
Employee benefits	31,345	26,659      34,966	(8,307)
<b>Instructional support</b>			
Employee benefits	26	0            28	(28)
<b>General administration</b>			
Employee benefits	11,651	11,543      14,651	(3,108)
<b>School administration</b>			
Employee benefits	19,627	19,270      26,654	(7,384)
<b>Other supplemental services</b>			
Employee benefits	4,920	6,848      6,926	(78)
<b>Operations and maintenance</b>			
Employee benefits	16,964	16,757      19,562	(2,805)
<b>Student transportation services</b>			
Employee benefits	7,950	7,462      11,075	(3,613)
<b>Food service</b>			
Employee benefits	12,785	12,520      15,692	(3,172)
Total expenditures	315,689	302,136    \$ 385,141	\$ (83,005)
Receipts over (under) expenditures	0	0	
Unencumbered cash, July 1	0	0	
Unencumbered cash, June 30	\$ 0	\$ 0	

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252**

**Schedule 2I**

**SPECIAL PURPOSE FUNDS  
CONTINGENCY RESERVE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	<b><u>2014 Actual</u></b>	<b><u>2015 Actual</u></b>
<b>Cash receipts</b>		
<b>Other</b>		
Transfer from General	\$ 0	\$ 2,500
<b>Expenditures</b>		
<b>Instruction</b>		
Other	<u>0</u>	<u>2,674</u>
Receipts over (under) expenditures	0	(174)
Unencumbered cash, July 1	<u>202,141</u>	<u>202,141</u>
Unencumbered cash, June 30	<u>\$ 202,141</u>	<u>\$ 201,967</u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2m****SPECIAL PURPOSE FUNDS  
TEXTBOOK & STUDENT MATERIAL REVOLVING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS****For the Year Ended June 30, 2015****(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	<b><u>2014</u></b> <b><u>Actual</u></b>	<b><u>2015</u></b> <b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Book rental fees	\$ 83,706	\$ 85,674
Miscellaneous	<u>17,802</u>	<u>18,504</u>
Total cash receipts	<u>101,508</u>	<u>104,178</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Supplies		
Textbook purchases	88,747	43,958
Other Material/Supplies	16,675	20,060
Tech supplies	3,902	12,785
Other	0	11,283
<b>Instructional support staff</b>		
Supplies	1,584	4,655
Other	<u>423</u>	<u>249</u>
Total expenditures	<u>111,331</u>	<u>92,990</u>
Receipts over (under) expenditures	(9,823)	11,188
Unencumbered cash, July 1	<u>93,793</u>	<u>83,970</u>
Unencumbered cash, June 30	<u>\$ 83,970</u>	<u>\$ 95,158</u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

**SPECIAL PURPOSE FUNDS  
TITLE I**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

**For the Year Ended June 30, 2015**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	<b><u>2014</u></b>	<b><u>2015</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Federal sources</b>		
Federal aid	\$ 63,283	\$ 66,941
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	46,670	48,606
Employee benefit		
Insurance	10,677	10,825
Social security	3,057	3,823
Other purchased services	824	1,300
Supplies	187	0
Other	500	500
<b>School administration</b>		
Other	1,368	1,887
Total expenditures	<u>63,283</u>	<u>66,941</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 20****SPECIAL PURPOSE FUNDS  
TITLE II-A TEACHER QUALITY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	<b><u>2014</u></b> <b><u>Actual</u></b>	<b><u>2015</u></b> <b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Federal sources</b>		
Federal aid	\$ <u>17,304</u>	\$ <u>17,263</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	12,326	14,536
Other	365	280
<b>Instructional support</b>		
Purchased professional and technical services	4,239	1,960
<b>School administration</b>		
Other	<u>374</u>	<u>487</u>
Total expenditures	<u>17,304</u>	<u>17,263</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2p****SPECIAL PURPOSE FUNDS  
OTHER GRANTS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2015  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	<b><u>2014 Actual</u></b>	<b><u>2015 Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Donations	\$ 1,270	\$ 4,147
<b>Federal sources</b>		
Rural & Small Schools grant	<u>41,838</u>	<u>42,696</u>
Total cash receipts	<u>43,108</u>	<u>46,843</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Other	2,500	0
<b>Student support services</b>		
Supplies	<u>41,108</u>	<u>46,843</u>
Total expenditures	<u>43,608</u>	<u>46,843</u>
Receipts over (under) expenditures	(500)	0
Unencumbered cash, July 1	<u>500</u>	<u>0</u>
Unencumbered cash (deficit), June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

**BOND & INTEREST FUND  
BOND AND INTEREST**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended June 30, 2015**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

		<b>2015</b>		
	<b>2014</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Ad valorem tax	\$ 564,847	\$ 729,246	\$ 687,495	\$ 41,751
Delinquent tax	7,603	6,810	2,857	3,953
<b>County sources</b>				
Motor vehicle tax	66,286	66,459	64,537	1,922
Recreational vehicle tax	1,425	1,276	1,865	(589)
In lieu of taxes	1,593	1,705	540	1,165
State aid	163,197	173,435	173,435	0
<b>Total cash receipts</b>	<u>804,951</u>	<u>978,931</u>	<u>\$ 930,729</u>	<u>\$ 48,202</u>
<b>Debt service</b>				
Interest	145,984	115,881	\$ 115,881	\$ 0
Principal	<u>670,000</u>	<u>710,000</u>	<u>710,000</u>	<u>0</u>
<b>Total expenditures</b>	<u>815,984</u>	<u>825,881</u>	<u>\$ 825,881</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(11,033)	153,050		
Unencumbered cash, July 1	<u>858,564</u>	<u>847,531</u>		
Unencumbered cash, June 30	<u>\$ 847,531</u>	<u>\$ 1,000,581</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 3**

**AGENCY FUNDS  
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For the Year Ended June 30, 2015**

<b>Student Organization Accounts</b>	<b>Beginning</b>			<b>Ending</b>
<b>Hartford High School</b>	<b>Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Cash Balance</b>
Class of 2013	\$ 602	\$ 0	\$ 602	\$ 0
Class of 2014	439	534	973	0
Class of 2015	1,518	400	1,774	144
Class of 2016	3,201	6,618	7,914	1,905
Class of 2017	36	6,646	4,128	2,554
Cheerleaders	1,810	2,653	2,951	1,512
Drama	11	0	0	11
FBLA	269	13,396	10,815	2,850
FCCLA	30	705	712	23
Journalism	1,924	5,901	6,125	1,700
Klumpes kids	712	2,566	1,759	1,519
Lettermen's club	487	2,648	2,012	1,123
School play	411	229	130	510
Boys High School Basketball	250	1,480	1,275	455
Girls High School Basketball	300	1,350	1,136	514
High School Football	398	1,479	1,738	139
High School Volleyball	575	637	1,195	17
English class memorial	59	0	0	59
Music trips	101	165	194	72
Entrepreneurship Class	0	667	491	176
Strength/conditioning	2,283	7,065	7,737	1,611
Student council	1,337	10,171	11,101	407
<b>Subtotal Hartford High School</b>	<b>16,753</b>	<b>65,310</b>	<b>64,762</b>	<b>17,301</b>
<b>Olpe High School</b>				
Class of 2014	74	0	74	0
Class of 2015	1,197	74	1,228	43
Class of 2016	3,198	3,928	4,976	2,150
Class of 2017	1,549	848	22	2,375
Class of 2018	0	2,093	151	1,942
Band	1,886	3,984	5,316	554
Cheerleaders	44	535	518	61
Drama	1,927	(328)	1,250	349
FCCLA	1,286	485	1,418	353
FBLA	389	3,935	3,905	419
FCA	31	25	31	25
TSA	18	1,510	1,525	3
Forensics	19	240	105	154
Power lifting	0	1,254	1,210	44
OHS Donations	959	9,652	3,923	6,688
Music trips	0	5,568	3,052	2,516
Newspaper	532	1,167	1,585	114
Student council	2,544	6,052	6,509	2,087
Yearbook	7,743	3,097	3,742	7,098
<b>Subtotal Olpe High School</b>	<b>23,396</b>	<b>44,119</b>	<b>40,540</b>	<b>26,975</b>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 3**

AGENCY FUNDS  
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For the Year Ended June 30, 2015

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
<b>Neosho Rapids Junior High</b>				
Cheerleaders	\$ 106	\$ 603	\$ 281	\$ 428
Boys Football	0	55	0	55
Girls basketball	111	100	55	156
Subtotal Neosho Rapids Junior High	<u>217</u>	<u>758</u>	<u>336</u>	<u>639</u>
<b>Neosho Rapids Elementary</b>				
Interest	309	11	0	320
Student field trips	2,023	627	613	2,037
Subtotal Neosho Rapids Elementary	<u>2,332</u>	<u>638</u>	<u>613</u>	<u>2,357</u>
<b>Olpe Junior High</b>				
Cheerleaders	200	736	508	428
Quiz Bowl	338	0	0	338
Subtotal Olpe Junior High	<u>538</u>	<u>736</u>	<u>508</u>	<u>766</u>
<b>Hartford High School</b>				
Sales tax	103	3,827	3,797	133
<b>Olpe High School</b>				
Sales tax	0	4,136	4,136	0
Subtotal sales tax	<u>103</u>	<u>7,963</u>	<u>7,933</u>	<u>133</u>
<b>Total student organization funds</b>	<u>43,339</u>	<u>119,524</u>	<u>114,692</u>	<u>48,171</u>
<b>Recreation Commission</b>	<u>6,168</u>	<u>42,201</u>	<u>39,000</u>	<u>9,369</u>
<b>Total agency accounts</b>	<u>\$ 49,507</u>	<u>\$ 161,725</u>	<u>\$ 153,692</u>	<u>\$ 57,540</u>

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252**

**Schedule 4**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**REGULATORY BASIS**

For the Year Ended June 30, 2015

<b>Gate receipts</b>	<b>Beginning</b>			<b>Ending</b>
<b>Hartford High School</b>	<b>Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Cash Balance</b>
Athletics	\$ 3,692	\$ 17,286	\$ 17,454	\$ 3,524
<b>Olpe High School</b>				
Athletics	4,139	62,312	60,614	5,837
<b>Neosho Rapids Junior High</b>				
Athletics	937	4,380	3,879	1,438
Subtotal gate receipts	<u>8,768</u>	<u>83,978</u>	<u>81,947</u>	<u>10,799</u>
<b>Special Projects</b>				
<b>Hartford High School</b>				
Activity	712	3,767	3,716	763
School Projects	0	722	708	14
Greenhouse	0	3,766	219	3,547
Library	383	82	0	465
Music	0	3,720	3,279	441
Subtotal Hartford High School	<u>1,095</u>	<u>12,057</u>	<u>7,922</u>	<u>5,230</u>
<b>Olpe High School</b>				
Activity	836	7,189	6,518	1,507
Greenhouse	0	3,653	0	3,653
Library	1,892	1,804	1,934	1,762
Reading is Fundamental	147	0	0	147
Grants	0	1,000	1,000	0
Steel Band	0	2,450	1,756	694
Concessions	977	22,237	22,732	482
Title II-D TRC Summer Grant	227	77	20	284
Subtotal Olpe High School	<u>4,079</u>	<u>38,410</u>	<u>33,960</u>	<u>8,529</u>
<b>Olpe Elementary School</b>				
Olpe Elementary General	582	3,437	3,305	714
Olpe Elementary Grants	0	1,772	0	1,772
Olpe Elementary Donations	1,242	7,147	3,867	4,522
Olpe Elementary Camp Wood	336	1,062	1,105	293
Subtotal Olpe Elementary School	<u>2,160</u>	<u>13,418</u>	<u>8,277</u>	<u>7,301</u>
<b>Neosho Rapids Elementary</b>				
Take home reading	215	5	0	220
Library	606	3,775	3,858	523
Music	588	135	324	399
Fundraising	1,110	6,928	8,017	21
Donations and Grants	0	4,144	3,235	909
School projects	4,570	2,070	1,855	4,785
Yearbook and pictures	1,033	532	643	922
Subtotal Neosho Rapids Elementary	<u>8,122</u>	<u>17,589</u>	<u>17,932</u>	<u>7,779</u>
Subtotal school projects	<u>15,456</u>	<u>81,474</u>	<u>68,091</u>	<u>28,839</u>
Total district activity funds	<u>\$ 24,224</u>	<u>\$ 165,452</u>	<u>\$ 150,038</u>	<u>\$ 39,638</u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 5**

RELATED MUNICIPAL ENTITY  
SOUTHERN LYON COUNTY EDUCATION FOUNDATION

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended June 30, 2015

<b>Expendable Scholarship Trust Funds</b>	<b>Beginning Cash Balance</b>	<b>Gift &amp; Interest Receipts</b>	<b>Scholarship Disbursements</b>	<b>Ending Cash Balance</b>
Baysinger	\$ 18,250	\$ 0	\$ 4,250	\$ 14,000
Wayne & Anna Lillan Memorial	9,000	0	1,000	8,000
Hartford High Alumni	1,083	0	300	783
Gary Mounkes Memorial	1,525	0	500	1,025
Monsanto HHS	1,000	0	500	500
HHS Bell Restoration	100	0	100	0
Harry & Millie Fritz Memorial	1,177	900	300	1,777
Glen Gardner Memorial	25	0	0	25
City of Hartford	200	0	0	200
C.L. Schmidt Memorial	250	250	250	250
Class of 1998 HHS	500	0	400	100
Class of 1998 OHS	15	0	0	15
George Shipp	1,000	1,000	1,000	1,000
HHS Dale Dennis Award	100	100	100	100
HHS Music Program	0	50	50	0
American Legion Band	150	150	150	150
Lenniger Memorial	200	200	200	200
Positive Growth	200	0	0	200
Olpe Pride Scholarship	100	0	0	100
ABZ Value/Forum Energy	1,000	0	500	500
Gene & Pat Steffes Family	1,375	1,125	1,500	1,000
John Blaufuss Memorial	4,131	1,280	5,411	0
American Century	1,000	0	0	1,000
WAW Library Books	0	386	252	134
SLCEF Scholarship fund	650	2,000	2,650	0
10 Year Anniversary Scholarship Drive	1,665	200	0	1,865
Pay to Play	2,525	0	625	1,900
HHS Weights Program	27,501	4,855	0	32,356
Studio G Photography	400	0	400	0
Olpe Football/Track Project	9,031	33,556	233	42,354
Hartford State Bank	1,000	1,000	1,000	1,000
Virgil Wamser Memorial	0	695	0	695
Donald Banister Mem - HHS to KSU	0	2,875	0	2,875
Olpe Mind Building Class	0	100	100	0
Lantow Family	0	250	0	250
HHS We the People	0	37,901	34,126	3,775
Hartford Schools	0	2,700	200	2,500
John & Laura Redeker Memorial	250	0	0	250
American Legion School - OHS	150	150	150	150
Highland Ranch OHS	500	500	500	500
OHS Dale Dennis	0	200	100	100
SLCNEA Scholars	0	400	0	400
Glen Grieder CD	2,797	16	400	2,413

See Independent Auditor's Report

**Southern Lyon County Unified School District Number 252****Schedule 5****RELATED MUNICIPAL ENTITY  
SOUTHERN LYON COUNTY EDUCATION FOUNDATION****SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For the Year Ended June 30, 2015**

<b>Expendable Scholarship Trust Funds</b>	<b>Beginning Cash Balance</b>	<b>Gift &amp; Interest Receipts</b>	<b>Scholarship Disbursements</b>	<b>Ending Cash Balance</b>
Keith Wilson CD	\$ 7,815	\$ 77	\$ 250	\$ 7,642
Larry Wilson CD	2,283	10	600	1,693
Unrestricted Cash Donation	3,591	1,433	2,200	2,824
Olpe High	0	5,500	0	5,500
Hartford High	0	750	0	750
Prairieland Partners	300	0	300	0
Mel's Tire	100	0	100	0
Langley Trust	3,000	0	3,000	0
Hartford UMW 2014	0	200	200	0
Peggy Chaffain Scholarship 2014	0	400	400	0
SLC-NEA Scholarship Fund 2014	0	400	400	0
From cup fundraiser	0	123	123	0
Total Endowment Accounts	\$ <u>105,939</u>	\$ <u>101,732</u>	\$ <u>64,820</u>	\$ <u>142,851</u>

See Independent Auditor's Report

**Southern Lyon County Unified School District Number 252**

**Schedule 5**

**RELATED MUNICIPAL ENTITY  
U.S.D. #252 SOUTHERN LYON COUNTY RECREATION COMMISSION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended June 30, 2015**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

		<b>2015</b>		
	<b>2014</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
	<b>Actual</b>			
<b>Cash receipts</b>				
<b>Local sources</b>				
District appropriations	\$ 39,000	\$ 39,000	\$ 39,000	\$ 0
Interest income	19	19	0	19
Other				
Fees for services	91	0	0	0
Miscellaneous revenue	0	3,550	0	3,550
	<u>39,110</u>	<u>42,569</u>	<u>\$ 39,000</u>	<u>\$ 3,569</u>
Total cash receipts				
<b>Expenditures</b>				
<b>Community service operations</b>				
General & administration	2,520	2,480	\$ 4,000	\$ (1,520)
Plant operations	5,581	5,681	25,000	(19,319)
Recreation activities	13,598	13,098	17,000	(3,902)
Salaries	14,640	14,875	20,000	(5,125)
Supplies	6,372	4,493	10,000	(5,507)
Miscellaneous	145	97	714	(617)
	<u>42,856</u>	<u>40,724</u>	<u>\$ 76,714</u>	<u>\$ (35,990)</u>
Total expenditures				
Receipts over (under) expenditures	(3,746)	1,845		
Unencumbered cash, July 1	<u>34,826</u>	<u>31,080</u>		
Unencumbered cash, June 30	\$ <u>31,080</u>	\$ <u>32,925</u>		

See Independent Auditor's Report.